

SALES AND USE TAX EXEMPTIONS BY CATEGORY

EXEMPTIONS IN EFFECT AS OF JANUARY 1, 2008

- Utah Code Ann. § 59-12-104.5 requires that beginning with the 2001 interim, the Utah Tax Review Commission ("TRC") conduct a review of each sales and use tax exemption created by Utah Code Ann. § 59-12-104 one or more times every eight years.
- The statute establishes requirements for conducting the review and reporting to the Governor and the Legislature, and contains special rules for reviewing certain exemptions.
- This statute also requires the TRC to select for each year the exemptions the TRC will review.
- Although the statute is somewhat ambiguous, a liberal reading would require the TRC to review all sales and use tax exemptions in place as of the 2001 interim by the end of the 2009 interim and review sales and use tax exemptions enacted after 2001 within an eight-year period from the year of enactment.
- This table categorizes all of the sales and use tax exemptions created by Utah Code Ann. § 59-12-104 and highlights the 33 sales and use tax exemptions in place as of the 2001 interim that the TRC has not reviewed between the 2001 interim and the present.